

Nebraska Department of Labor

222 NAC 9 - CONTRIBUTIONS BY EMPLOYERS FOR 1990

001. The contribution rate for the year 1990 of any employer who fails to meet the requirements for an experienced rating as set out in Neb. Rev. Stat. ' 48-649(1)(a) and (b) shall be 3.5 percent of its 1990 payroll.

002. The contribution rate for the year 1990 of any other employer who meets the requirements for a reduced rate as set out in Neb. Rev. Stat. ' 48-649(1) shall be set out in the following table:

EXPERIENCE ACCOUNT RESERVE RATIO	CONTRIBUTION RATE
Positive Ratios	
10.5 percent or more	0.1 percent
10.0 percent to but not including 10.5 percent	0.2 percent
9.5 percent to but not including 10.0 percent	0.3 percent
9.0 percent to but not including 9.5 percent	0.5 percent
8.5 percent to but not including 9.0 percent	1.0 percent
8.0 percent to but not including 8.5 percent	1.5 percent
7.5 percent to but not including 8.0 percent	2.0 percent
7.0 percent to but not including 7.5 percent	2.5 percent
6.5 percent to but not including 7.0 percent	3.0 percent
0.0 percent to but not including 6.5 percent	3.5 percent
Negative Ratios	
Less than 0.0 percent to but not including -5.0 percent	4.5 percent
-5.0 percent to but not including -10.0 percent	5.0 percent
-10.0 percent or a greater negative ratio	5.4 percent

003. As used in this regulation, the term "reserve ratio" is the percentage of the balance in the employer's experience account at the beginning of the year 1990 the average of the annual payroll by which contributions were measured for the years 1986, 1987, 1988 and 1989. Provided that for an employer with less than four years of contribution experience, the average payroll will be determined on the basis of the years for which contributions were payable.